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UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF OKLAHOMA

MICHAEL L. WILLIAMS, CLERK U.S. BANKRUPTCY COURT NORTHERN DISTRICT OF OKLAHOM

IN RE:) CASE NO. 98-01647-R) Chapter 7
WINCO, CORP. d/b/a FIDELITY MERCHANT CAPITAL CORP. d/b/a EDUCATIONAL AG WIRELESS CO-OP, INC. d/b/a BJORKLUND CORP.))))
d/b/a THE TOMA KOURI CORPORATION)
D. HEUBSCH CORP.) CASE NO. 98-03493-R
LINCOLN DISTRIBUTING) CASE NO. 98-03494-R
_) CASE No. 98-02066-R
Debtor.) SUBSTANTIVELY CONSOLIDATED
PATRICK J. MALLOY III, TRUSTEE,))
Plaintiff,	
vs.)) Adv. No. 01-0180-R
CEFEO INVESTMENTS LTD.; ROBERT ETOLL; JOSEPH QUARTELL; DR. GLORIA ENGEL; STEVEN KELLEY; MARY KELLEY; ALVIN SEYSTER; JOLLY ANN SEYSTER; DON MOUNTER; LAURA MOUNTER; RAY JESSUP; NORMAN JESSUP; MIKE BOULWARE; RENE BOULWARE; GREGG ROMEY; JANET ROMEY; JOAN RYTTER; KATHY EMERICK; RON LOEWEN; JAMIE LOEWEN; TIM SEYSTER; CINDY SEYSTER; FARZAN FARIVAR; CHERI FARIVAR; DENNIS R. ALLISON; KIDDER-ALLISON) CAPITAL INVESTMENTS, a partnership; SKI RUN MARINA, INC.; and MONROE PHILLIPS,)	
Defendants.)	

DEFAULT JUDGMENT MIKE BOULWARE (M.BOULWARE)

1) That on the 2nd day of April, 2001, Malloy instituted this adversary proceeding against M.BOULWARE seeking to avoid M.BOULWARE's lien against any and all real estate owned

Recipient Shall Promotly Notice Proper Parties and File Certificate of Service Reflecting Such Notice.

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by the estate in the State of California, pursuant to 11 U.S.C. 549. In addition, Malloy seeks a determination that the tax lien of the United States of America ex rel (IRS) in and to all proceeds derived from the sale of the estate's interest in Sylmar and Pismo Beach, California totaling \$176,453.92 is prior and superior to the interest of M.BOULWARE.

2) That proper and timely service of the Complaint and Summons was made upon M.BOULWARE on the 3rd day of April, 2001, as evidenced by the certificate of service filed herein on the 7th day of August, 2001. That M.BOULWARE has failed to answer or otherwise plead.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED that the Plaintiff/Trustee is hereby granted a Default Judgment against M. BOULWARE any and all liens of M.BOULWARE in and to any and all real estate owned by this estate wherever located in the State of California.

IT IS FURTHER ORDERED that the interest of the (IRS) in and to all proceeds derived from the sale of the estate's interest in real estate located in Sylmar and Pismo Beach, California, totaling \$176,453.92 is prior and superior to the interest of M.BOULWARE.

DATED this ______, 2002.

UNITED STATES BANKRUPTCY JUDGE

Submitted by:
Patrick J. Malloy III
MALLOY & MALLOY, INC.
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Tulsa, Oklahoma 74104
Telephone: (918) 747-3491
ATTORNEYS FOR PLAINTIFF,
Patrick J. Malloy III, Trustee